EXEMPTING SWORDS OF VILLAGE POLICE IN THE BOMBAY PRESIDENCY, EXCEPT SIND, ADEN AND PERIM, FROM PROHIBITIONS CONTAINED IN CERTAIN SECTIONS OF THE ACT.

Notn. No. 4568, Judicial, dated 8th August 1887, B. G. G., 1887, Pt. I, p. 699.

Under the provisions of Notification No. 371[1] of the Government of India in the Home Department, the Governor in Council is pleased to declare that throughout the territories subject to the Government of Bombay other than Sind, Aden and Perim, swords are the arms necessary to the Village Police for the performance of their duties, in respect of which they are exempted from the operation of all prohibitions and directions contained in Sections 13, 14, 15 and 16 of the Indian Arms Act, 1878.

EXCLUDING KATYARS OR SMALL DAGGERS WHICH ARE USED IN MARATHA MARRIAGE PROCESSIONS IN THE POONA DISTRICT FROM THE OPERATION OF THE PROHIBITIONS CONTAINED IN THE ACT.

Notn. No. 3563, Judicial, dated 4th May 1897, B. G. G., 1897, Pt. I, p. 804.

In exercise of the power conferred by clause (*l*) of paragraph 11[2] of the Notification of the Government of India No. 518, dated the 6th March 1879, as amended from time to time, the Governor in Council is pleased to declare that in the district of Poona *katyars* or small daggers which are used in Marátha marriage processions are excluded from the operation of any prohibition and direction contained in the Indian Arms Act (XI of 1878).

RULES UNDER ACT XI OF 1879.

LOCAL AUTHORITIES LOANS.

SUBSIDIARY RULES.

Notn. No. 554, Financial, dated 9th February 1894, B. G. G., 1894, Pt. I, p. 110.

His Excellency the Governor in Council is pleased to publish for general information the following subsidiary rules framed with a view to carrying out the provisions of Rule 10 of the rules prescribed by the Government of India for the raising of loans by Local Authorities in the open market, published at page 17 of Part I of the *Bombay Government Gazette*, dated 10th January 1889 :—

I.—The execution, supervision and audit of works entrusted to the Public Works Department will, as heretofore, continue to be subject to the rules of that department as published in the Public Works Code.

II.—The rules hereinafter following apply only to works to be constructed independently of the Public Works Department by Local Authorities authorized under the Local Authorities Loan Act, 1879, to raise money in the open market for the purpose.

III.—It shall be the duty of the Executive Engineer in whose district works are being constructed out of loans raised by Local Authorities

(1) See *B. G. G.*, 1887, Pt. I, p. 167.
(2) *Vide* Notification by the Governm India, No. 484, dated 30th March 1897, *B. G. G.*, 1897, Pt. I, p. 644.

in the open market under the Local Authorities Loan Act of 1879, or of any person specially authorized by Government in this behalf, to inspect such works and the accounts connected therewith at such intervals as Government or the Chief or the Superintending Engineer may direct.

IV.—Such inspection shall ordinarily be conducted twice a year, and shall be chiefly directed to ascertaining that the quantity and quality of the work executed and the progress made in construction are fairly commensurate with the outlay charged in the accounts.

V.—To enable this to be done, each Local Authority shall cause a continuous record of expenditure to be maintained, and posted monthly in the Public Works Department "Register of Works"—Form B appended to these rules. The measurements for the month and for the year, and up to date must be shown for each item, but corresponding expenditure on items need only be given for those works estimated to cost over Rs. 10,000. The expenditure for the work for the month, the expenditure for the year, and the total expenditure should be shown. Columns should be provided for "Materials at site" and for liabilities. With the above information the quantities and cost (calculated on the normal cost system) may, at any time, be compared with the estimate. With the sanction of Government the account forms may be modified, and actual expenditure by items omitted in any special cases in which this is deemed desirable.

Note.—This form and the method of posting it will be found at pages 167 to 170, Government of India, Public Works Department, Form Book, Part I. A supply of working forms can be obtained from the Government Central Press.

Note.—A description of the normal cost system is given in Public Works Code, Chapter XII, paragraphs 58 and 102.

VI.—Every deviation from any project as sanctioned which in the opinion of the Inspecting officer is likely to entail any increase in the outlay exceeding five per cent. on the estimates approved, or to impair, or diminish the utility of the works under construction, shall be reported to Government and also to the Local Authority authorized to raise the loan, and no such deviation shall in any case be proceeded with without the sanction of Government and of such Local Authority, or otherwise than in accordance with such requirements as Government or such Local Authority, with the approval of Government, may impose as to additions, alterations and amendments in the estimates.

VII.—Every Inspecting officer shall furnish the Chief or Superintending Engineer with a brief report of the inspections performed by him with such remarks on the construction and progress of the works as he may deem necessary. The Chief or Superintending Engineer shall bring to the notice of Government any points on which the orders of Government are considered to be necessary.

VIII.—The Accountant General shall be entitled to inspect the accounts of any loan work in progress, with a view to ascertaining the correctness of the annual return prescribed in Rule XI. The Accountant General is also authorized to conduct a test audit of the loan accounts of a Local Authority in such detail as he may consider necessary, in order to secure the due execution of these rules.

IX.—In regard to the loan accounts of Local Authorities whose accounts are subject to an official audit by the Accountant General, the test audit shall be conducted by the Outside Audit Branch of the Accountant

A.

MUNICIPAL CORPORATION, PORT TRUST OR LOCAL BOARD OF—.

Abstract of Expenditure up to 31st March 1890 on works under construction from a loan raised under the provisions of the Local Authorities Loan Act XI of 1879 :—

Purpose of Loan ... ...
Authority for Loan ... ...
Amount of Loan sanctioned ... ... Rs.
Amount of Loan actually raised on 31st March 1890. „

Expenditure.

Gross sum expended during previous years up to 31st March 1890.	During the year from 1st April 1889 to 31st March 1890.	Total for the 12 months from 1st April 1889 to 31st March 1890.	Progressive Total up to 31st March 1890.
	April 1889 ...		
	May „ ...		
	June „ ...		
	July „ ...		
	August „ ...		
	September „ ...		
	October „ ...		
	November „ ...		
	December „ ...		
	January 1890 ...		
	February „ ...		
	March „ ...		
	Total Rs. ...		

I hereby certify that the above is a true abstract of the expenditure incurred on the purpose stated, and that I have duly received and passed vouchers in support thereof.

Certified also that no portion of the amount spent or of the balance of the loan has been diverted to any other purpose, and that the balance of the loan, Rs. , is actually in hand or has been advanced for purposes exclusively connected with the works in progress.

Commissioner or Chief Local Authority.

General's office. In all other cases the test audit shall be carried out once a year as the Accountant General may direct, and shall be confined exclusively to the accounts of expenditure from the loan.

X.—The Accountant General shall, not later than the 31st of December in each year, certify to Government that he has carried out the audits prescribed in Rules 8 and 9, and shall bring to the notice of Government any points in connection with the expenditure on which it is considered that the orders of Government are required.

XI.—The Collector shall require all Local Authorities by which works are being constructed out of loans to furnish to him an abstract in Form A, appended to these rules, showing separately for each work under construction out of a loan the expenditure incurred on the work during the preceding official year and signed and duly certified as provided in the form by the principal officer of the Local Authority concerned, or by an officer duly authorized in that behalf, and shall forward such account to the Accountant General on or before the 30th of June in each year.

NAME OF WORK—

Months, &c.		Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
Estimate ...	...								
	Rate ...								
Expenditure of previous year brought forward ...	...								
	Rate ...								
April 189 ...	... ..								
	Total ...								
	Rate ...								
May ...	... ...								
	Total ...								
	Rate ...								
June ...	... ...								
	Total ...								
	Rate ...								
July ...	... ...								
	Total ...								
	Rate ...								
August ...	... ...								
	Total ...								
	Rate ...								
September ...	... ...								
	Total ...								
	Rate ...								
October ...	... ...								
	Total ...								
	Rate ...								
November ...	... ...								
	Total ...								
	Rate ...								
December ...	... ...								
	Total ...								
	Rate ...								
January ...	... ...								
	Total ...								
	Rate ...								
February ...	... ...								
	Total ...								
	Rate ...								
March ...	... ...								
	Total ...								
	Rate ...								
March (Supplementary)	...								
	Total ...								
	Rate ...								

B.

[P. W. D. Form No. 30 A.—Outer Sheet.

_____ DISTRICT. _____ FUND.

REGISTER OF WORKS.

Name of Work—

Authority as to Estimate—

Amount of Estimate—

Authority as to Allotment—

Amount of Allotment—

Work commenced on—

Names of Engineers and Subordinates by whom the work was supervised and the period of their incumbencies :—

Names.	From	To

Work completed on the . Completion Report submitted to the Examiner, Public Works Accounts, with this office No. dated

Executive Engineer,

Accountant. District.

NOTE.—This form will be used for all works costing over Rs. 2,500, whether accounted for according to *actual or normal* cost. When used for the latter class of works, the blank column immediately preceding "Total value of work done" should be headed "Total normal cost."

EXPLANATION OF DIFFERENCE ON DEVIATIONS FROM THE SANCTIONED ESTIMATE :—

Item No.	Particulars.

Executive Engineer,
District.

ORDERS UNDER ACT XVI OF 1879.

TRANSPORT OF SALT.

EXEMPTING FROM THE OPERATION OF SECTION 2 OF THE ACT SALT NOT EXCEEDING HALF A BENGAL SEER CARRIED ON ANY VESSEL FOR CONSUMPTION BY HER CREW OR BY THE PASSENGERS ON BOARD.

Notn. No. 66, Revenue, dated 6th January 1880, B. G. G., 1880, Pt. I, p. 37.

His Excellency the Governor in Council is pleased, under Section 3, Clause (*c*), of Act XVI of 1879, to exempt from the operation of Section 2 of the said Act such amount of salt not exceeding half a Bengal seer for each person on board as may be carried on any vessel for consumption by her crew or by the passengers on board.

APPOINTING CERTAIN OFFICERS TO ADJUDGE CONFISCATIONS.

Notn. No. 5408, Revenue, dated 28th July 1886, B. G. G., 1886, Pt. I, p. 627.

His Excellency the Governor in Council is pleased to appoint the Collector of Customs, Bombay, the Collector of Salt Revenue, Bombay, and the Collector of Customs, Karáchi, within the local limits of their respective charges, to adjudge confiscations under Section 6 of the Transport of Salt Act, 1879.